

APPENDIX A:
PAYROLL EXPENSE ALLOCATION –
SMALL PARISH EXAMPLE

Liability Recap	Taxes Debited				
	Federal Income Tax			512.56	
	Earned Income Credit Advances			.00	
	Social Security - EE			183.60	
	Social Security - ER			183.59	*
	Social Security Adj - EE			.00	
	Medicare - EE			42.94	
	Medicare - ER			42.94	*
	Medicare Adj - EE			.00	
	Medicare Surtax - EE			.00	
	Medicare Surtax Adj - EE			.00	
	Federal Unemployment Tax			.00	
	FMLA-PSL Payments Credit			.00	
	FMLA-PSL ER FICA Credit			.00	
	FMLA-PSL Health Care Premium Credit			.00	
	Employee Retention Qualified Payments Credit			.00	
	Employee Retention Qualified Health Care Credit			.00	
	COBRA Premium Assistance Payments			.00	
	State Income Tax			172.68	
	State Unemployment Insurance - EE			.00	
	State Unemployment Insurance - ER			.00	
	State Unemployment Insurance Adj - EE			.00	
	State Disability Insurance - EE			.00	
	State Disability Insurance - ER			.00	
	State Disability Insurance Adj - EE			.00	
	State Family Leave Insurance - EE			.00	
	State Family Leave Insurance - ER			.00	
	State Family Leave Insurance Adj - EE			.00	
	State Medical Leave Insurance - EE			.00	
	State Medical Leave Insurance - ER			.00	
	State Medical Leave Insurance Adj - EE			.00	
	State Cares Fund - EE			.00	
	Workers' Benefit Fund Assessment - EE			.00	
	Workers' Benefit Fund Assessment - ER			.00	
	Transit Tax - EE			.00	
	Local Income Tax			.00	
	School District Tax			.00	
	Total Taxes Debited	Acct. No. XXXXXX6882	Tran/ABA XXXXXXXXXX	1,138.31	
Other Transfers	ADP Direct Deposit	Acct. No. XXXXXX6882	Tran/ABA XXXXXXXXXX	3,979.68	
	Total Amount Debited From Your Account				5,117.99
Bank Debits and Other Liability	Adjustments/Prepay/Voids			.00	
Taxes - Your Responsibility	None This Payroll				

Total Liability
5,117.99
5,117.99
5,117.99

Net Pay	Checks	.00
	Direct Deposits	3,979.68
	Subtotal Net Pay	3,979.68
	Adjustments	.00
	Total Net Pay Liability (Net Cash)	3,979.68

Taxes		You are responsible for Depositing these amounts		Amount debited from your account		
Federal	Agency	Rate	EE withheld	ER contrib.	EE withheld	ER contrib.
	Federal Income Tax				512.56	
	Earned Income Credit Advances					
	Social Security				183.60	183.59
	Medicare				42.94	42.94
	Medicare Surtax					
	Federal Unemployment Tax					
	Subtotal Federal				739.10	226.53
	FMLA-PSL Payments Credit					
	FMLA-PSL ER FICA Credit					
	FMLA-PSL Health Care Premium Credit					
	Employee Retention Qualified Payments Cre					
	Employee Retention Qualified Health Care					
	Cobra Premium Assistance Payments					
	Total Federal				739.10	226.53
						965.63
State	NY State Income Tax				172.68	
	NY State Unemployment Insurance-ER					
	NY State Disability Insurance-EE					
	Subtotal NY				172.68	172.68
	Total Taxes		.00	.00	911.78	226.53
						1,138.31

Amount ADP Debited From Account XXXXX6882 Tran/ABA XXXXXXXXX 1,138.31

Excludes Taxes That Are Your Responsibility

Other	ADP Direct Deposit	3,979.68
Transfers	Amount ADP Debited From Account XXXXX6882 Tran/ABA XXXXXXXXX	3,979.68
	Total Amount ADP Debited From Your Accounts	5,117.99

5 Employee Transactions

PERSONNEL	HOURS			EARNINGS			GROSS	STATUTORY DEDUCTIONS		VOLUNTARY DEDUCTIONS	NET PAY	✓			
	Reg	O/T	Hours 3&4	Reg	O/T	Earnings 3&4		Earnings 5	Federal				State/Local		
Allen, Jordan	76.00			1,191.70		385.00	J	1,576.70	256.22 FIT	82.39 NY	853.09 C CHECK1	385.00 J AUTOIN	Voucher# 200004	<input type="checkbox"/>	
Rate: 1191.70														.00	
Dept: 000600				937.50	F								Voucher# 200005	<input type="checkbox"/>	
Rate: 1191.70							937.50	113.46 FIT	15.00 NY		809.04 C CHECK1		Pay 2	.00	
DEPT TOTAL	76.00	REG		1,191.70	REG		.00	O/T	369.68	FIT		2,047.13	TOTAL DEDUCTIONS	2 Pays	<input type="checkbox"/>
000600	.00	O/T		937.50	EARNINGS 3		.00	EARNINGS 4	.00	SS				.00	
Shared Services	.00	HOURS 3		385.00	EARNINGS 5		2,514.20	GROSS	.00	MED					
Regular Clergy	.00	HOURS 4							97.39	STATE					

EARNINGS ANALYSIS:	937.50	F	MINALL	385.00	J	AUTINS
STATUTORY DED. ANALYSIS:	97.39	01	NY			
VOLUNTARY DED. ANALYSIS:	1,662.13	C	CHECK1	385.00	J	AUTOIN
TAXABLE ANALYSIS						
FEDERAL TAXABLES:	2,514.20	FIT		.00	FUTA	.00
STATE INCOME TAXABLES:	2,514.20	NY				.00
						.00
						.00
						.00
						.00

used as pastor for example

Note: Code J (Auto Ins) is not recorded in the Payroll Journal entry

Code F is ministry allowance

PERSONNEL	HOURS			EARNINGS			GROSS	STATUTORY DEDUCTIONS		VOLUNTARY DEDUCTIONS	NET PAY	✓		
	Reg	O/T	Hours 3&4	Reg	O/T	Earnings 3&4		Earnings 5	Federal				State/Local	
Ortiz, Nora Dept: 000310 Rate: 24.7200	56.00		8.00 V	1,384.32		197.76 V		1,582.08	142.88 FIT 98.09 SS 22.94 MED	58.45 NY	1101.51 C CHECK1 158.21 403 403B	Voucher# 200001	** <input type="checkbox"/>	
DEPT TOTAL 000310 Shared Services Reg. Help Bus. Adm	56.00	REG		1,384.32	REG		.00 O/T		142.88	FIT		1,259.72	TOTAL DEDUCTIONS	1 Pays <input type="checkbox"/>
	.00	O/T		197.76	EARNINGS 3		.00 EARNINGS 4		98.09	SS				.00
	8.00	HOURS 3		.00	EARNINGS 5		1,582.08	GROSS	22.94	MED				.00
	.00	HOURS 4							58.45	STATE				
HOURS ANALYSIS:			8.00 V VAC											
EARNINGS ANALYSIS:			197.76 V VAC											
STATUTORY DED. ANALYSIS:			58.45 01 NY											
VOLUNTARY DED. ANALYSIS:			1,101.51 C CHECK1											
TAXABLE ANALYSIS														
FEDERAL TAXABLES:	1,423.87	FIT		.00	FUTA		1,582.08	SS EE	1,582.08	SS ER	1,582.08	MED EE	1,582.08	MED ER
STATE INCOME TAXABLES:	1,423.87	NY												

Used as Business Manager for example

← This represents the EE Social security and Medicare. This amount is usually very close to the ER amount. It is off by a couple pennies. This amount can be used and the difference can just be added to the balance.

PERSONNEL	HOURS		EARNINGS		GROSS	STATUTORY DEDUCTIONS		VOLUNTARY DEDUCTIONS	NET PAY
	Reg	O/T	Reg	O/T		Federal	State/Local		
Nelson, Ciara	58		870.00		870.00#	.00 FIT 53.94 SS 12.62 MED	16.84 NY	786.60 C CHECK1	Voucher# 200002 <input type="checkbox"/>
DEPT TOTAL 000505 Shared Services Faith Formation	58.00 REG .00 O/T .00 HOURS 3 .00 HOURS 4		870.00 REG .00 EARNINGS 3 .00 EARNINGS 5	.00 O/T .00 EARNINGS 4 870.00 GROSS		.00 FIT 53.94 SS 12.62 MED 16.84 STATE		786.60 TOTAL DEDUCTIONS	1 Pays <input type="checkbox"/> .00

STATUTORY DED. ANALYSIS:	16.84	01 NY
VOLUNTARY DED. ANALYSIS:	786.60	C CHECK1
TAXABLE ANALYSIS		
FEDERAL TAXABLES:	870.00 FIT	.00 FUTA
STATE INCOME TAXABLES:	870.00 NY	
SUI TAXABLES:	870.00 NY ER	
		870.00 SS EE
		870.00 SS ER
		870.00 MED EE
		870.00 MED ER

Used as Director of Discipleship for example

← This represents the EE SS & med. This amount is usually close to the ER amount with a difference of a couple pennies. These amounts can be used for the entry and the pennies can be added to match the Statistical Summary total for all departments

PERSONNEL	HOURS			EARNINGS			GROSS	STATUTORY DEDUCTIONS		VOLUNTARY DEDUCTIONS			NET PAY	
	Reg	O/T	Hours 3 & 4	Reg	O/T	Earnings 3 & 4		Earnings 5	Federal	State/Local				Voucher#
Scott, Anthony	32.00			509.12										
Dept: 000531 Rate: 15.9100							509.12	.00 FIT 31.57 SS 7.38 MED		429.44	C CHECK1	40.73 403 403B		Voucher# 200003
DEPT TOTAL 000531 Regular Help.	32.00 REG .00 O/T .00 HOURS 3 .00 HOURS 4			509.12 REG .00 EARNINGS 3 .00 EARNINGS 5		.00 O/T .00 EARNINGS 4	509.12 GROSS	.00 FIT 31.57 SS 7.38 MED		470.17	TOTAL DEDUCTIONS			1 Pays

VOLUNTARY DED. ANALYSIS:	429.44	C CHECK1	40.73	403	403B
TAXABLE ANALYSIS					
FEDERAL TAXABLES:	468.39	FIT	.00	FUTA	509.12 SS EE
STATE INCOME TAXABLES:	468.39	NY			509.12 SS ER
SUI TAXABLES:	509.12	NY ER			509.12 MED EE
					509.12 MED ER

Parish A Regular Help employee for example

← This represents the EE SS & Med. amounts. This amount is close to the ER amount, off by a couple of pennies. This can be used for the A/E and the pennies can be added to match the total on the statistical summary page for all departments.

COMPANY TOTAL COMPANY CODE	HOURS	EARNINGS	STATUTORY DEDUCTIONS	VOLUNTARY DEDUCTIONS	NET PAY
Parish A	222.00 REG	3,955.14 REG	512.56 FIT	4,563.62 TOTAL DEDUCTIONS	5 Pays <input type="checkbox"/>
	.00 O/T	1,135.26 EARNINGS 3	183.60 SS		
	8.00 HOURS 3	385.00 EARNINGS 5	42.94 MED	.00	
	.00 HOURS 4	5,475.40 GROSS	172.68 STATE		
		385 5742.40			

HOURS ANALYSIS:	8.00	V VAC				
EARNINGS ANALYSIS:	937.50	F MINALL	385.00	J AUTINS	197.76	V VAC
STATUTORY DED. ANALYSIS:	172.68	01 NY				
VOLUNTARY DED. ANALYSIS:	3,979.68	C CHECK1	385.00	J AUTOIN	198.94	403 403B
NET PAYROLL:	.00	CHECKS:	FLAGGED:	1	STARTING CHECK NUMBER:	
TOTAL DEPOSITS:	3,979.68	VOUCHERS:	5 NET CASH PAYS 1,000.00 OR MORE	1	ENDING CHECK NUMBER:	
NET VOIDS:	.00	ADJUSTMENTS:			eVOUCHERS:	0
NET CASH:	3,979.68				PAPER VOUCHERS PRINTED:	5
TAXABLE ANALYSIS						
FEDERAL TAXABLES:	5,276.46	FIT	.00	FUTA	2,961.20	SS EE
STATE INCOME TAXABLES:	5,276.46	NY			2,961.20	SS ER
SUI TAXABLES:	1,379.12	NY ER			2,961.20	MED EE
						2,961.20 MED ER

Total 403B
= 198.94

40.73
+158.21

Payroll Calculation for 5/20/2022

Allocation Worksheet - Small Parish

Agreed to Gross Wages on Payroll Register

& Calculated based as percentage of gross wages

@ Ministry Allowance on Payroll Register

* Agrees to Statistical Summary Recap

Shared Services Department	Gross Wages	Parish A	Parish B	Parish C	Parish D	Parish E	Parish F
Percentage of Expenses - Regular Clergy		16.67%	16.67%	16.67%	16.67%	16.67%	16.67%
Shared Services - Regular Clergy	\$ 1,191.70 #	\$ 198.62	\$ 198.62	\$ 198.62	\$ 198.61	\$ 198.62	\$ 198.61
Ministry Allowance - Shared	\$ 937.50 @	\$ 156.25	\$ 156.25	\$ 156.25	\$ 156.25	\$ 156.25	\$ 156.25

	Gross Wages	Parish A	Parish B	Parish C	Parish D	Parish E	Parish F
Percentage of Expenses - Regular Help Business Administration		16.67%	16.67%	16.67%	16.67%	16.67%	16.67%
Shared Services - Regular Help Business Administration	\$ 1,582.08 #	\$ 263.68	\$ 263.68	\$ 263.68	\$ 263.68	\$ 263.68	\$ 263.68

	Gross Wages	Parish A	Parish B	Parish C	Parish D	Parish E	Parish F
Percentage of Expenses - Faith Formation		16.67%	16.67%	16.67%	16.67%	16.67%	16.67%
Shared Services - Faith Formation	\$ 870.00 #	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00

Other Departments - Parish A only	Gross Wages	Parish A
Percentage of Expenses - Regular Help		100%
Regular Help	\$ 509.12 #	\$ 509.12

Total	\$ 5,090.40	\$ 1,272.67	\$ 763.55	\$ 763.55	\$ 763.54	\$ 763.55	\$ 763.54
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Employer Taxes - Social Security-6.2%							
Shared Services Department	Total SS	Parish A	Parish B	Parish C	Parish D	Parish E	Parish F
Percentage of Expenses - Regular Help Business Administration		16.67%	16.67%	16.67%	16.67%	16.67%	16.67%
Shared Services - Regular Help Business Administration - Calculated SS	\$ 98.09 &	\$ 16.35	\$ 16.35	\$ 16.35	\$ 16.35	\$ 16.35	\$ 16.34

	Total SS	Parish A	Parish B	Parish C	Parish D	Parish E	Parish F
Percentage of Expenses - Faith Formation		16.67%	16.67%	16.67%	16.67%	16.67%	16.67%
Shared Services - Faith Formation - Calculated SS	\$ 53.94 &	\$ 8.99	\$ 8.99	\$ 8.99	\$ 8.99	\$ 8.99	\$ 8.99

Other Departments - Parish A only	Total SS	Parish A
Percentage of Expenses - Regular Help		100%
Regular Help - calculated SS	\$ 31.56 &	31.56

Total	183.59 *	\$ 56.90	\$ 25.34	\$ 25.34	\$ 25.34	\$ 25.34	\$ 25.33
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Employer Taxes - Medicare- 1.45%							
Shared Services Department	Total Med	Parish A	Parish B	Parish C	Parish D	Parish E	Parish F
Percentage of Expenses - Regular Help Business Administration		16.67%	16.67%	16.67%	16.67%	16.67%	16.67%
Shared Services - Regular Help Business Administration - Calculated Medicare	\$ 22.94 &	\$ 3.82	\$ 3.82	\$ 3.83	\$ 3.83	\$ 3.82	\$ 3.82

	Total Med	Parish A	Parish B	Parish C	Parish D	Parish E	Parish F
Percentage of Expenses - Faith Formation		16.67%	16.67%	16.67%	16.67%	16.67%	16.67%
Shared Services - Faith Formation calculated Medicare	\$ 12.62 &	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.10	\$ 2.12

Other Departments - Parish A only	Total Med	Parish A
Percentage of Expenses - Regular Help		100%
Regular Help - calculated Medicare	7.38 &	7.38

Total	42.94 *	\$ 13.30	\$ 5.92	\$ 5.93	\$ 5.93	\$ 5.92	\$ 5.94
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		Parish A	Parish B	Parish C	Parish D	Parish E	Parish F
Total for Wages, SS & Medicare	5,316.93	\$ 1,342.87	\$ 794.81	\$ 794.82	\$ 794.81	\$ 794.81	\$ 794.81